

# EXHIBIT 44



HPS 50th AVENUE ASSOCIATES LLC  
c/o The Related Companies  
60 Columbus Circle  
New York, NY 10023

Date: December 3, 2015

RE: Hunter's Point South – Parcel A  
1-50 50<sup>th</sup> Avenue  
Long Island City, NY 11101

To Whom It May Concern:

This is to confirm that HPS 50<sup>th</sup> Avenue Associates LLC, the owner of the above referenced project, has accepted the work completed on the building. Excluding ongoing litigation in Florida and arbitration in New York with the project's window manufacturer, Glasswall, LLC, there are no unsettled disputes with any other contractors/materialmen.

Also this letter confirms that all closeout documents including but not limited to the following have been received by the owner.

Receipt of all warranties, guarantees, and operational manuals associated with the Project;

Training and orientation of building staff;

As-built plans as provided by the Architect of Record;

Material and workmanship guarantees from the general contractor for the Project;

Receipt of labeled keys for all portions of the Project.

Sincerely,

Frank J. Monterisi, Jr.  
Vice President